

BOARD OF EQUALIZATION RULES FOR TAX APPEALS

California Code of Regulations
Title 18. Public Revenues
Division 2.1. State Board of Equalization – Rules for Tax Appeals
Chapter 3: Property Taxes¹

ARTICLE 3: OTHER PROPERTY TAX PETITIONS

Subarticle 3: Contents of Property Tax Welfare and Veterans' Organization Exemption Petitions and Filing Deadlines

5333. TIME FOR FILING OF PETITIONS.

(a) A petitioner has 60 days from the date of mailing of a final notice denying a claim for an Organizational Clearance Certificate or Supplemental Clearance Certificate or from the date of mailing of a notice of revocation of an Organizational Clearance Certificate or Supplemental Clearance Certificate to petition the Board for hearing on the denial of the claim or revocation of the certificate.

(b) A petition is timely if it is mailed to or received at the headquarters office of the Board within the time specified by subdivision (a).

Note: Authority cited: Government Code section 15606.

Reference: Revenue and Taxation Code sections 214, 254.6, 270.

History: 1. New section adopted 9-12-2007; effective 2-6-2008.

2. In subdivision (a), deleted comma after the third word "or" and in "Authority cited" changed the reference of 245.6 to 254.6. Adopted 5-28-08; Effective 7-16-08.

¹ Editorial change renaming subchapters to subarticles (Register 2008, No. 13.).